

Introduced by Senator Oropeza

February 23, 2007

An act to amend Sections 9304 and 60653 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 920, as introduced, Oropeza. The Use Fuel Tax Law: Diesel Fuel Tax Law: Motor Vehicle Fuel Tax Law.

The Use Fuel Tax Law and the Diesel Fuel Tax Law both impose a tax upon each gallon of fuel subject to tax under those laws, and provide, as specified, for the transfer of revenues derived from those taxes, after authorized refunds and other allocations for specified purposes, to the Highway Users Tax Account in the Transportation Tax Fund. The Motor Vehicle Fuel Tax Law also imposes a tax of 18¢ per gallon of fuel and requires that a portion of the amounts collected under that law be continuously appropriated for expenditure for specified purposes.

Existing law requires the Controller to transfer revenues derived from the taxes imposed under the Use Fuel Tax Law and the Diesel Fuel Tax Law to the Highway Users Tax Account at the same time as the transfers of moneys received under the Motor Vehicle Fuel License Tax Law are made.

This bill would revise the provisions of the Use Fuel Tax Law and the Diesel Fuel Tax Law to correct obsolete references to the "Motor Vehicle Fuel License Tax Law," which effective January 1, 2002, was renamed as the "Motor Vehicle Fuel Tax Law."

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 9304 of the Revenue and Taxation Code
2 is amended to read:
3 9304. The Controller shall make the transfers at the same time
4 as the transfers to the Highway Users Tax Account in the
5 Transportation Tax Fund of moneys received under the Motor
6 Vehicle Fuel-Licenses Tax Law are made.
7 SEC. 2. Section 60653 of the Revenue and Taxation Code is
8 amended to read:
9 60653. The Controller shall make the transfers to the Highway
10 Users Tax Account in the Transportation Tax Fund pursuant to
11 Section 60652 at the same time as the transfers of moneys received
12 under the Motor Vehicle Fuel-Licenses Tax Law are made.